

Exhibit N



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"Passion for God, Compassion for People"

April 11, 2007

Honorable Helen Gillmor
Chief U.S. District Judge
300 Ala Moana Blvd C435
Honolulu, HI 96850

Re: Kenneth Long

Dear Judge Gillmor,

As Mr. Kenneth Long's church pastor, I am writing to share my very positive knowledge of who I feel he is. I have known Kenneth to be a very honest, open, and sincere individual with a truly humble and transparent heart. He is a very hard working person who has tended to be very trusting and has assisted us in our outreach to community youth and to the homeless. His propensity for what I would call immense trust and mercy has caused him to suffer personally in some of his professional ventures. At no time, however, have I seen a heart that would gloss over things intentionally. His heart is big, and the charges for which he is accused could be related to this quality of 'believing trust'.

I stand by Mr. Long's credibility as a good man with an ever growing soul and personal faith. He has an ever enlarging heart for community service and helping the underdog. The community needs more like him.

With sincerest regards,

Norman Nakanishi, Senior Pastor
Grace Bible Church